

L. R. B. & M. JOURNAL

VOLUME 24

NUMBER 5

NOVEMBER 1943



WITH WAR BONDS

Published by

LYBRAND, ROSS BROS. & MONTGOMERY

Accountants and Auditors

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KEEP UP THE DRIVE:

BUY MORE BONDS



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Biographical Sketches of New Partners

Fred M. Breslin

Mr. Breslin is the only one of the seven members of the L. R. B. & M. organization who became partners on October 1, 1943, to have been born abroad. Glasgow in Scotland was his birthplace; 1898 was the year of his birth; and St. Aloysius College in that city was the school in which he was educated.

Likewise, he received his training as an accountant in Glasgow, and as a result he is today a chartered accountant as well as a certified public accountant. The firm whose employ he entered in 1913 was probably one of the oldest firms of public accountants then in existence. It is stated to have had records at that time going back almost a century.

In accordance with the practice abroad, Mr. Breslin was apprenticed in 1915. On completion of his apprenticeship in 1920 he passed the final examination of the Institute of Accountants and Actuaries in Glasgow with honors, and in January, 1921 was admitted to the Institute as a chartered accountant.

In the same month he sailed for the United States and, being de-

sirous of seeing various parts of the country, he worked for several different firms of accountants at their offices in Detroit, Chicago, Salt Lake City, New York, and (responding again to the call of the West) Los Angeles. In 1927 he became a member of the staff at our San Francisco office.

In 1938 Mr. Breslin sat for the California C. P. A. examination and, to use a colloquialism, "passed first shot." He has since become a member of the California Society of Certified Public Accountants, and is also a member of the American Institute of Accountants and the National Association of Cost Accountants.

Mr. Breslin, with that subtle humor which he brought with him from the old country, lists among his recreations his enjoyment of a bachelor's status. In addition, he is an enthusiastic photography fan—when public accounting demands are not too strenuous—and is reputed to have a collection of cameras which, figuratively speaking, are worth a king's ransom.

Hilton R. Campbell

Although Mr. Campbell was born in West Virginia (at Sisterville in 1899), the family soon moved to Western Pennsylvania and it was there that most of his boyhood was spent. He attended Peabody High School in Pittsburgh where he was captain and third baseman of the school baseball team.

He worked his way through college, his self-supporting activities including the drudgery of dish washing on the one hand and correcting papers and serving as part time librarian on the scholastic side. In 1921 he received the B. S. degree from Dartmouth College and, in 1922, after a year of post-

graduate work in the Amos Tuck School, the degree of Master of Commercial Science.

After a few years with other accounting firms, he entered the New York office of our firm in 1925. He is a certified public accountant of New York State, and a member of the American Institute of Accountants and of the New York State Society of Certified Public Accountants. He has had an unusually broad experience in the field of public utility accounting.

Mr. Campbell is married and has one child, a daughter six years of age. The family lives at Hastings-on-Hudson, N. Y.

Edward G. Carson

Edward G. Carson was born in Brooklyn in 1898.

He attended the public schools in Brooklyn and then, starting literally at the bottom, worked for Hanan and Son, shoe manufacturers.

Later he entered the office of a public accounting firm, and in 1923 became a member of the staff at our New York office. While thus employed he attended the School of Commerce, Accounts and Finance in New York University and received the B. C. S. degree in 1925. In 1929 he passed the C. P. A. examination.

Mr. Carson is a member of both

the American Institute of Accountants and the New York State Society of Certified Public Accountants. He has served on several committees of the State Society.

He has a love for gardening, and can honestly claim horticultural proficiency as well as enthusiasm. During the summer he keeps the sun's hours and manages to get in a good lick of work each morning before leaving his home in West Hempstead, Long Island, for the office.

He is married and has two daughters.



Fred M. Breslin



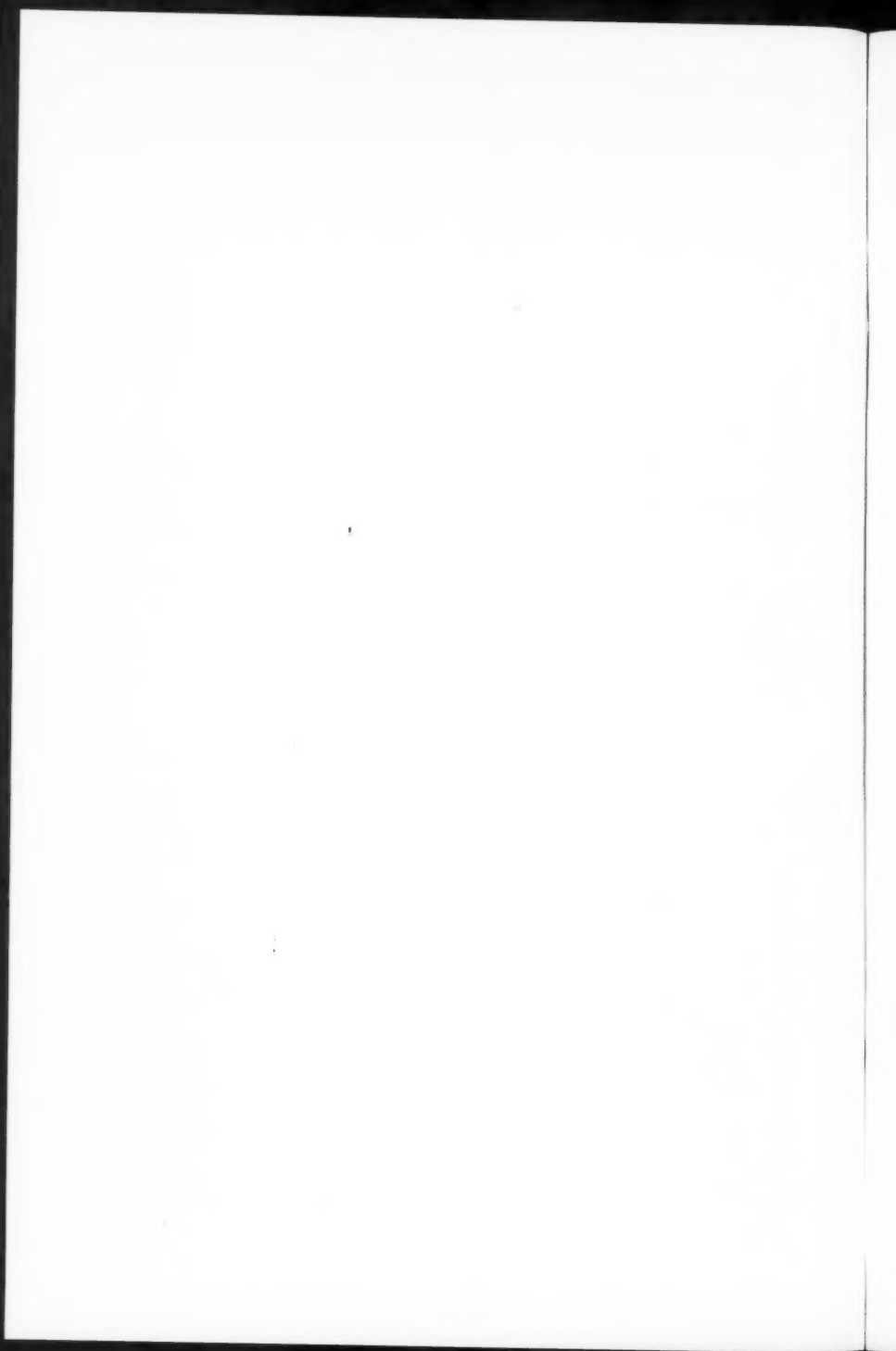
Hilton R. Campbell



Edward G. Carson



Henry C. Hawes



Henry C. Hawes

The Middle West claims Henry Hawes as one of its products. He was born in Atlanta, Illinois, and attended the public schools of that city. He was graduated from the College of Commerce at the University of Illinois in 1917.

Recognition was not long in coming and, while at the university, he was elected to membership in Beta Gamma Sigma, the honorary fraternity for collegiate students of business.

After a short term as a cost auditor, he began work in the Chicago office of our firm in 1918, and has just completed 25 years of continuous service in that office.

Mr. Hawes became a certified public accountant of Illinois in 1919. He is a member of the American Institute of Accountants and of the Illinois Society of Certified Public Accountants. In 1941 and 1942 he served as a director of the State Society, and he has also served on some of its important committees.

He is married and has two sons, one of whom is in the Army. His home is in Deerfield, Illinois, where he is a member of the Board of Education of the Deerfield Grammar School. He is also a member of his alma mater's Advisory Committee on Accountancy and of the University Club of Chicago.

George A. Hewitt

George A. Hewitt was born in Philadelphia on December 2, 1899, and attended grade and high schools in that city. He entered Pennsylvania State College in 1919, but because of an accident was forced to leave in his freshman year. He joined the staff of our Philadelphia office in January, 1920, and has been a member of the L. R. B. & M. organization since that time.

He holds a Certified Public Ac-

countant's certificate from the Commonwealth of Pennsylvania, and is a member of the American Institute of Accountants, the Pennsylvania Institute of Certified Public Accountants, and the National Association of Cost Accountants.

Mr. Hewitt is married, has two daughters, resides in Lansdowne, Pennsylvania, and is a member of civic and other local associations in that community.

George W. McIver, Jr.

George McIver has led his biographers a merry chase. Born in 1897 in San Francisco, he spent most of his youth at Army posts in Cali-

fornia, the Philippine Islands and Alaska. So impressed was he by Army life that he entered the United States Naval Academy at

Annapolis in 1913, graduating just in time to take an active part in World War I.

He served at sea throughout the war, principally on convoy duty, and remained at sea until 1922, with both the Atlantic Fleet and the Pacific Fleet. He made cruises to Europe, South America, West Indies, etc. He has truthfully seen the world from a porthole.

In 1922, following the Washington Arms Conference which limited the size of the Navy, he resigned his line commission. He was then a senior grade lieutenant. In the same year he joined the staff of our Philadelphia office and remained

there until 1935, when he was transferred to the firm's New York office. He holds C. P. A. certificates from both Pennsylvania and New York, and is a member of the American Institute of Accountants and the Pennsylvania Institute of Certified Public Accountants.

Mr. McIver lives in Great Neck, Long Island, and has four sons and two daughters, one of the latter having been born on October 3, 1943.

He is active in the Strathmore Civic Association and, as befits a man of family, has gardening for his hobby.

Walter Richard Staub

Mr. Staub was born in Philadelphia in 1905. Subsequently, he lived in Pittsburgh, Oak Park (Ill.), the Clinton Hill section of Newark and, since 1918, in Short Hills, N. J.

He was graduated from the Millburn (N. J.) High School in 1922, and in 1926 received the B. A. degree from Princeton University, where he was a member of Key and Seal. He studied law for three years at Columbia and New York University, but forsook the law in favor of public accounting.

In June, 1929 he entered upon public accounting in the New York office of our firm. He could hardly have picked a more inauspicious time to start. The first day he

worked 12 hours, the second day 24 hours. "Is this a profession?" thought he; "there must be easier ways to earn a living."

He became a certified public accountant of New York in 1935, passing the four required subjects at first sitting. His memberships in professional societies include the American Institute of Accountants and the New York State Society of Certified Public Accountants.

Mr. Staub has been secretary of the Millburn Township (N. J.) Board of Education since 1929. He is married and has four children, two boys and two girls. Tennis and riding are his favorite sports.



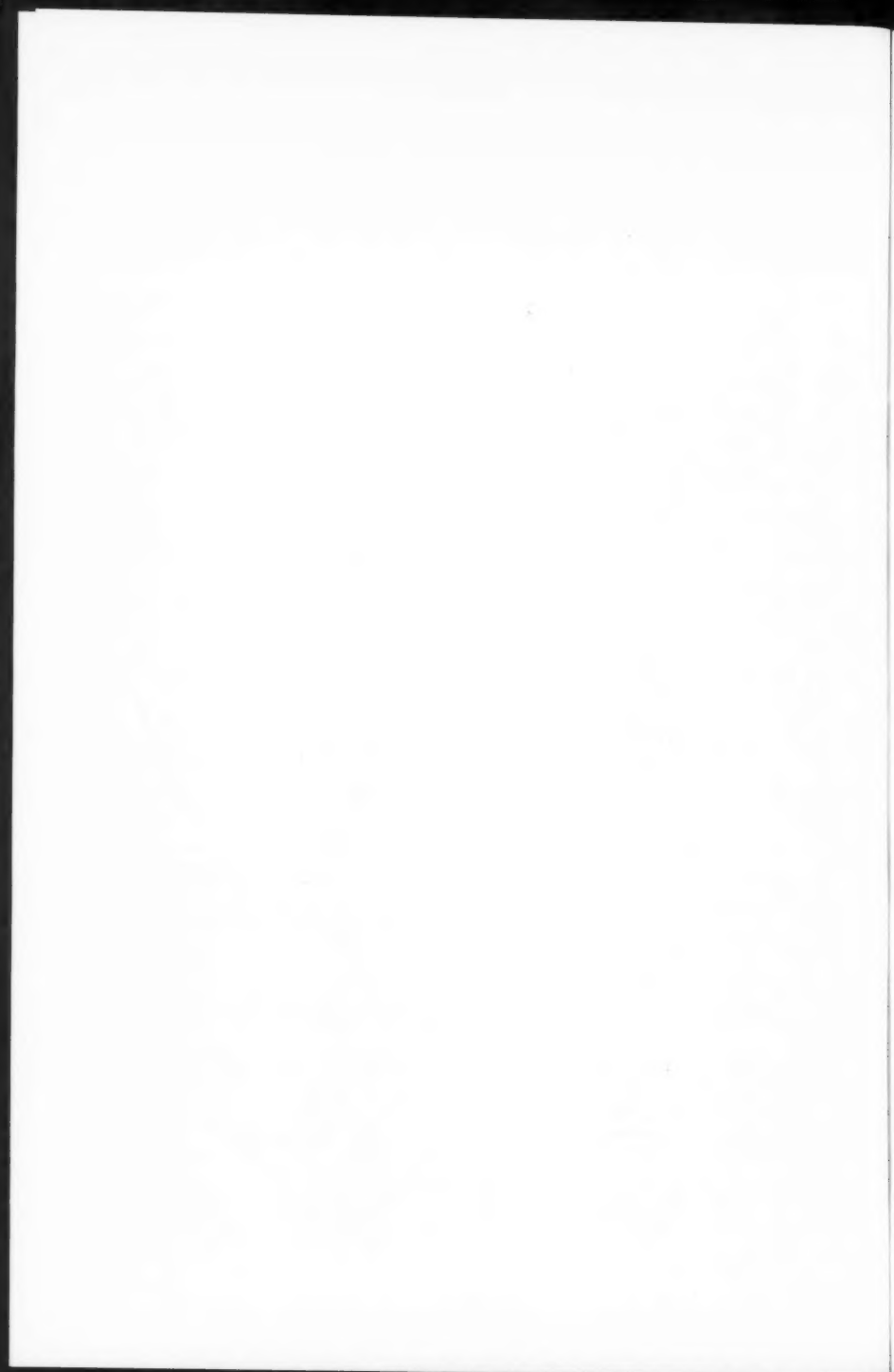
George A. Hewitt



George W. McIver, Jr.



Walter Richard Staub



**The Amazing Section 722, the More Amazing Section X,
the Still More Amazing Fact that a Chain is Only as
Strong as its Weakest Link, the Race is Not Always
to the Swift nor the Contest to the Strong.**

BY ROBERT H. MONTGOMERY

It all happened in a dream! And, boy, what a dream! It followed nine days of intensive meetings and little sleep. Meetings that had much to do with Section 722 and terminations and such like. In my dream we were faced with another Section called X, and more troublesome than 722. It seemed to call for digging. At least that was what was going on. Perhaps a reminder of the mental digging I had been doing for nine days. But the digging I saw clearly, very clearly, was in the ground with spades. This, says I, is the well known spade work. Juniors are always supposed to do it. I stood watching the ill directed, amateurish efforts. As usual I wasn't doing any of the heavy work myself. I am over that even in my dreams. Before any results were reached, I woke up. I certainly had something to think about.

What did we learn in those nine days? I was gratified that the papers and discussions were on a high and informative level. All seemed to be willing to share what

they had with those not so well informed. But to one of the most important questions, no one knew the answer. I refer to Section 722. The complete answer will not be known for several years and until the Supreme Court interprets the law. I don't like to think about that phase of it, but we must face it.

You know how vivid a dream may be. I could see the frantic digging with no apparent purpose. In my dream it didn't make sense. On awakening I thought it out. I decided that the diggers were digging because they were told to dig. But they missed the boat! The digging should have been in their brains and not at their feet. Maybe if they had, they would have understood Section X. Maybe not. As it was, they had no chance.

My first audit job alone was a very small railroad company. When I was shown around, I noticed a row of small houses on railroad property. I asked myself "Are the rentals of those houses properly accounted for?" When I looked, I found they were not. The treasurer had pocketed the cash. I had just enough imagination to follow through on it. Any junior can do

(Continued on page 17)

Editor's Note: Colonel Montgomery sent this article to the Editor of the L. R. B. & M. JOURNAL with the statement, "I did have the dream!"

From Enlisted Man to Officer

BY GEORGE B. TALMAGE*

Part 1—Hoping

The *Idea* of becoming an officer is ever present in the back of an ambitious soldier's mind, whether he be an old-timer who has been in the Army for years or a young private of a few short days. The hope that someday he may wear bars on his shoulders always presents a future objective. Each such soldier has his own reasons for the urge, and it is unlikely that any two would give the same reasons if asked. Why any one person has the desire is unimportant for it is to the person himself that the reasons are important, as they provide the incentive to work towards a commission.

Submission of an Application to one's Company Commander is the first step in the Army procedure today. Any soldier who has a score of 110 or better on his Army General Classification Test is privileged to submit an application for admission to an Officer Candidate School. The old Army rule of "going through channels" applies here as

in every other form of official communication from a subordinate to a superior. Thus while the application is addressed to the Commanding Officer of the unit to which the applicant is attached, it must be submitted through his Company Commander. The C. C. being the "Old Man" or "Father" to his men, is responsible for each man and all he does. He is no doubt best able to judge whether or not an applicant is a potential leader of men for he has many opportunities to see how the man acts under various conditions. He is usually very willing to approve applications his men may submit.

Enlisted men may normally apply for admission to any of the Officer Candidate Schools for which they feel qualified. It is usually customary (although not required) to list the branch of the service that one is in as his first choice, and the others as alternates. Random listing of schools is very undesirable for one must be able to present a real discussion of why he feels he is qualified to be accepted for each one listed.

The receipt of a notice to *Appear Before the Officer Candidate Examining Board* is the next step in the cycle. When this is received, an applicant begins the first of a series of suspense periods, i.e., continually thinking about what is going

*George Talmage is one of that numerous body of men who have gone forth from L. R. B. & M. offices to serve in our country's armed forces in its hour of need. A previous article by him, entitled "A Soldier's First Four Months of Army Life," appeared in the September, 1942, issue of the L. R. B. & M. JOURNAL. We congratulate him on the promotion he has earned.

to happen at the interview, what unusual questions will be asked, what so-called standard questions will be asked (like "who is the Secretary of War"), what kind of a reaction the Board members will have, and whether or not he will be accepted for all of his choices.

The Examining Boards have a real problem in determining a candidate's fitness to become an officer. In the short space of an interview they have to review his past history, both civilian and military, test his reaction to questions asked, decide on his ability and fitness to lead men, and assure themselves that he has a fair chance of successfully completing the prescribed course for each school to which he is applying for admission. One of the main requirements is whether or not he is a potential leader of men. The various schools are depending on Examining Boards to send them men who fit all the basic qualifications of a real officer. It is a tough task for the officers who comprise these Boards, and they no doubt feel as sorry for the candidate they have to turn down as the candidate does himself.

The *Wait and Wonder* period then begins for the prospective officer candidate. His application has to go to the headquarters of the organization to which he is attached. Assignments to schools are made on the quota basis; that is, each organization, such as Service Command Unit, Training Command,

Division, or Separate Regiment, is given a quota of men it can send to a certain class of a particular school. When a quota is received the organization commanders must consider the applications on hand for this school to determine which of the enlisted men applying are best qualified.

Thus, even after a soldier's application is accepted by the Board, he has no assurance as to whether and when he may be sent to a school. Nor has he any idea to which of the schools he may be sent, for his application will be considered in connection with each branch of the Army for which he has applied, whenever a quota for that school is received. Thus this waiting and wondering period may run from a few days to many months. It is often called "sweating out an appointment."

Part 2—Transfer

The *Notice of Acceptance* for a particular Officer Candidate School comes when the soldier's Company Commander gives him the good news. Then and only then does he have any assurance that he will ever be sent to school. It is usually welcome news to know that at last he is to have the opportunity of proving himself qualified to be a commissioned officer in the Army.

It is not until he receives this notice that he learns to which branch of the service he is to be assigned and, likewise, which school

he is to attend. Here his entire future may change, for each school has its own type of special training and potential fields of assignment upon completion of the course. This changing of life's path is a typical Army event. Similar changes take place in every soldier's life when he is transferred from the Reception Center to a Replacement Training Center and again when he is transferred to a permanent organization.

The problems of *Packing and Saying Goodbye* to his old friends next present themselves to the prospective candidate. The notice he receives may arrive anywhere from one to ten days in advance of his leaving. However, packing and leaving in a hurry is also a typical Army event, so most such soldiers have already learned to keep their personal affairs so as to permit a hurried departure. Usually he has been formulating plans in the back of his mind as to what he would do when he is accepted for a school, so he merely has to put them into operation.

If he is in a responsible position he has to close his current work and drop it into another soldier's lap. This procedure is a perpetual headache and problem to every Commanding Officer, for losing one of his trained men results in partial inefficiency until the personnel can be reshuffled to continue the work and training. This can happen quite often these days, but an efficient Commanding Officer is

always able to cope with such situations and carry on the work without any great change.

Such transfers of men to Officer Candidate Schools often create new opportunities for the men remaining in the organization. Each such organization has a stated quota of non-commissioned officers, so when a man with a rating is transferred it leaves an opening for advancement in grade for another soldier.

Perhaps a *Delay Enroute* will be authorized for the new officer candidate so he may have a chance to close up any personal affairs or, even better, afford him the opportunity of a visit to his home. If he is lucky, the official travel route to his new station will be through or near his home town; hence he can spend his entire authorized delay at home and not travel miles of excess distance for the visit. In either event this travel period and possible delay enroute give him a few days in which to relax before arriving at the school for a season of stress and strain.

Part 3—Perfect Soldier

Registration and Assignment to a new company is the first step after arrival at the school. Each candidate probably well remembers the many forms he had to fill out when he first entered the Army, and it now seems a little like reentering the Army, for he has forms, forms, and more forms to fill out, consisting of questionnaires, personal

history sheets, travel and ration reimbursement requests, and others. Each such form, however, has its purpose and becomes an integral part of his record.

After completing all the registration procedures, the candidate heads for his assigned company. Here he has to report in, be assigned to a squad room, draw bedding and equipment from the supply room, and begin to organize his belongings into their proper order and place. He then begins to meet the many new friends with whom he is to live during the next few months. In fact he will have to live, eat, drill, study, and attend classes with the fellows in his platoon (usually consisting of fifty to sixty men) for the duration of the school term.

In any group of this kind each candidate will find many types of persons, some of whom he will like and others with whom he will not care to associate. But that is typical of the Army—continually being thrown into new groups of individuals and having to select out of each group those whom he cares to “pal around with” during off duty hours. Being with the same fellows day in and day out, the individual characteristics of each soon begin to show themselves. The apple polishers and goldbrickers are soon discovered. Likewise, the ambitious and willing workers tackle the problems that confront the platoon, and manage to make things click in an efficient manner.

Those men who are able to adapt themselves immediately to the situation and to assist in the many phases of the operation of a platoon, are the so-called “born leaders” who always seem to be around when there is important work to be done.

Getting Settled into the daily routine of the school life takes a few days, for at first life seems to be nothing but fall in, fall out, fall in, fall out, all day long. Every second of the day appears to be occupied. Each candidate is supposed to have had basic training, and therefore is expected to start acting as a perfect soldier from the very beginning. From the day of arrival to the day of graduation, all the candidates are considered alike—regardless of whether a candidate was a Master Sergeant before coming to the school, or merely a Corporal who was promoted from the grade of Private the day he was transferred to the school. Any candidate below the grade of Corporal is automatically promoted to that grade before he is sent to a school. Hence the old-timer who has been in the Army a long time and the Corporal who has been in the service only a few months, are treated alike in that they both scrub the barracks, police the building grounds and class rooms, and perform other detail work.

Officer Candidate School Life in general usually has quite a different effect on the various candidates. The amount of one's military expe-

rience, civilian education and experience, and ability to adapt oneself to new situations, all affect the ease with which each candidate can succeed in mastering the problems that confront him. The Master Sergeant who may have been working at a desk job for some time may find the physical activities of the training a bit tough. The Harvard graduate may find the classroom work a simple task, but he may be stumped with a real problem when trying to perform on the drill field. Then there is the ambitious young fellow who was not fortunate enough to be able to attend college, yet during his basic training proved himself to be a potential leader. He may find the work on the drill field to be a snap, but he may have to struggle with the classroom work included in the course.

An Officer Candidate School is not exactly a college, yet to many it is their first formal type of education. Some find studying a tough problem for they are not accustomed to rapid thinking, have not developed the ability to read and select the important points, and are unfamiliar with organizing the time spent. Many of these fellows may be thrown together for the first time with a large number of college men. The man who is having difficulty will usually find in the group other candidates who are more than willing to help him with his problem of learning rapidly.

The other side of the training

program is far from a college program, namely the military drill and tactics instruction. It is usually in this field that the new arrival in the Army has the easier time, for he has no so-called Army bad habits to break. This training continues to be a portion of his transition program in changing from a civilian to an efficient Army Officer. The combination of field work and class work are well coordinated to produce a well trained officer.

The emphasis on the learning angle is not the primary problem in an Officer Candidate School. Much of the information the candidate has to learn is entirely new to him, while on the other hand much of it he has probably had before. At this point, however, he is relearning it for the sake of uniformity; that is, he learns to do each thing in the latest and most efficient Army style. Any organization as large as the U. S. Army is bound to have individual variations creep into its policies, for seldom will any two persons perform the same task in the same way. By this training the Army does not want to stifle individual initiative but wants to be sure that all its future officers have a good foundation on which to operate.

Along with this learning for uniformity comes the teaching technique which is the new trend for the major portion of the candidates, for usually few have had any real experience in teaching others. For Army

Officers, however, this is most important, since they spend a goodly share of their time teaching soldiers under their command. Therefore, the art of teaching is probably emphasized more in all the courses than any other subject.

"Cracking Up" in the school is perhaps the most discussed subject among the men in any platoon. From the very beginning discipline is very strict. Day in and day out each candidate is expected to continue to function under all conditions as a perfect soldier. Inspection of each soldier's uniform, equipment, foot locker, and barracks territory is often and thorough. Each must keep his own affairs in A-1 condition; that is, shoes shined and properly placed under his bed, clothes properly buttoned and hung in his locker, the floor around his bed free from dirt and dust, and his bed made without any wrinkles in the blankets. This is a tough routine but good training, for a person who permits his personal appearance and belongings to be in a sloppy condition will usually permit this attitude to be reflected in the appearance of his troops. Those who are careless usually find themselves on the "gig list," and are given demerits and extra duty for each offense committed.

Another phase of the training is to find out whether each candidate can be a leader. The best way to find this out is to let each do some leading. This is accomplished by

having the candidates run the company themselves; that is, serve as Candidate Company Commander, Candidate Officer of the Day, Candidate Mess Officer, Platoon Leader, Squad Leader, and Barracks Supervisor. Each candidate is carefully graded by the commissioned officers of his company every time he serves in any command capacity. He is watched to see whether his orders are given in a clear and forceful tone, and whether he insures that his men respond with snap and precision. In some cases the officer may deliberately fire confusing questions and orders to the commanding candidate to test his ability to cope with the situation.

The slogan "Can You Take It—We'll Soon Find Out" is often displayed in the barracks of an O.C.S. company. This slogan is perhaps the real point of any school—to find out whether each candidate can carry through to successful graduation. The school's earnest desire is that 100% of the candidates graduate; however, it is realized that in any group of men there are bound to be some who are not fitted for leadership. No doubt every candidate in the school is a good man and would eventually make a good officer, yet some just can't acquire the many phases of the training in the short space of time allotted to the course.

The thought of being dismissed from the school is ever present in

every candidate's mind for he has to prove his fitness to become an officer. What drives each on to victory is of interest to no one but the individual. The idea of defeat and what to say to friends if he loses in the game, will help many a man through a tight spot. Personal development is perhaps one of the major gains for those who think they are going to crack up—but have the will power to carry on.

During the course of a school's term the officers in charge have to weed out misfits. This weeding out goes on continually from the day a given class in the school starts, until the very day of graduation. Some men will, through misconduct, have themselves dismissed. Any candidate being reported by the Military Police or any other person as having been drunk or for other conduct unbecoming an officer, usually finds himself being transferred in very short order. In a few cases a candidate will violate his honor, such as cheating in an examination or reporting an untruth to an officer. "An Officer's Word is His Honor" is an old expression in Army circles, so any candidate who violates his honor is soon transferred.

The difficult task of an O.C.S. Officers Board is deciding whether or not to dismiss a candidate because he does not appear to be officer material. Reports continue to reach the headquarters of the school from many sources each

week as to the conduct, ability, attitude, and performance of each candidate. These reports cover all phases of school life—that is, classroom work, drill field performance, appearance, general attitude, and accomplishment of assigned company tasks. Perhaps one of the most revealing sources of information is the rating sheets used by many of the Officer Candidate Schools. Each man in the platoon is given a list of the names of the men in his platoon. Opposite each name is a series of columns headed with such items as Leadership, Adaptability, Military Bearing, Judgment, Effort, and Attention to Duty. Each candidate is asked to rate under each of these subjects the men with whom he has been living the past few months. This is accomplished by placing a "1" opposite the most fitting candidate, a "2" for the next best, a "3" for the third best, and so on under each subject. There is usually a lot of joking about doing this task, but each candidate really takes it seriously when it actually comes to filling out the record, for he has to sign the form when he has finished. The forms are always, as expected, restricted to the school officials. The real value of these rating sheets is that a certain candidate can often fool the officers who see him only now and then, but can seldom hide his real nature from the men with whom he lives, eats, and sleeps day in and day out. On these sheets

the "goldbrickers," "applepolishers" and "loudmouths" are usually put in their places. The quiet type that never draws any particular attention, yet performs his duties well, will always stand in a good position on these forms. Certain men will be rated high in most of the classifications by most of the men and others will always be among the lowest ten, but the variations in the middle group is the information the school officials are really after.

A report from any one source would seldom cause the Board to dismiss a candidate. It weighs all the reports from all sources to determine whether a candidate is fit to graduate. A candidate may not show up well in one phase of the work, yet his attitude and work in other phases may well offset this low mark. If, however, he shows up poor in several different respects, then the Board must seriously consider dismissing him. In such a case the candidate is usually called before the Board for a personal interview, so it can better judge the reports that have been received.

The *Day of Victory* finally arrives and those candidates who have held up under the strain are about to graduate. The final Review Parade is usually a pleasure, yet an exciting event, for each participant realizes that soon a commission will be in his hands. Then comes the graduation ceremony with all its splendor. Excitement is usually

as prevalent as it is at any high school or college graduation. After the graduation speeches, each candidate marches up to receive his diploma and commission certificate. This is usually the ultimate moment in one's personal pride—the feeling of a job well done—something accomplished. The oath taken by all Army Officers is then administered and at that moment each candidate becomes a Second Lieutenant.

Perhaps the biggest transition that takes place on this day is the pleasure of shedding the enlisted man's uniform, which one has been wearing for months or even years, and donning a brand new uniform. A feeling of pride immediately accompanies the change, for one can't help but feel proud to wear a uniform which symbolizes a gentleman.

Usually each candidate learns a few days before graduation what his first assignment will be and whether or not he will receive a ten day delay in reporting for active duty as an officer. After the graduation he receives his orders, signs out in the officers' register, and is on his way, leaving the many friends he has made during the school term. If he is allowed the delay in reporting he usually heads for home for a chance to see his parents and friends, a chance to show off his new uniform, and, most of all, a chance to take a well-earned rest.

Part 4—Comparison

The term *Soldier vs. Officer* is often used in military circles to distinguish enlisted men from officers. This is often confusing, and rightly so, to the average public who think of a soldier as the word is defined in the dictionary, "a person engaged in military service." Such a definition includes officers, who are soldiers invested with special military rank by virtue of holding a commission. Thus an officer is distinguished from an enlisted man only by virtue of the officer holding a commission, both being definitely soldiers in the Army.

"*Familiarity Breeds Contempt*" is a saying which well describes the status of personal relations between enlisted men and officers. Custom expects any relations between the two groups to be on a strictly business basis. If an officer wants to meet an enlisted man who is a personal friend of his, he is expected to do so at his own living quarters and not to appear with him in such public places as restaurants, theaters, or clubs.

This may seem to many to be a foolish rule, yet it has a useful purpose. It is important that every enlisted man in an organization have the utmost respect and confidence in his superior officers, so he will willingly and cheerfully obey any and all orders issued to him, whether it be in a camp in the United States or in combat in a

foreign country. If an officer is known to be very friendly with some of the enlisted men in the organization, the others will think he is playing favorites and will lose their respect for him.

The officer who frequently criticizes this rule and violates it most is quite often one who has never been on duty with troops and thus does not appreciate the reasons behind it and other similar rules. Such an officer will quite often be the one who thinks the hand salute, rendered by an enlisted man to an officer as a sign of recognition and respect, to be a lot of foolishness. Every officer should think of these relationship customs in the light of the reasons for them and strive to put forth a little extra effort to perform his share in carrying them on.

The officer who was formerly an enlisted man has had an opportunity to view both sides of this problem. He has a transition to go through in changing from one status into the other, but he is usually well aware of the purpose behind this rule and willingly cooperates in maintaining its standing by setting a good example.

Degree of Responsibility is the best way to describe the difference between enlisted men and officers in respect of business relations. Under Army Regulations the average enlisted man has to have a commissioned officer either perform or approve all official business trans-

actions. An officer, on the other hand, by virtue of the power vested in him by his commission, has the power to perform many official duties merely by his word or signature. This requirement often works hardships on the enlisted men in the top grades, many of whom are well capable of handling authority, in that they also must subject their activities to approval by a commissioned officer. It is, however, necessary to draw the line somewhere and the break between the two basic classes of military personnel is the logical place.

In carrying on the duties of an officer, one has to have or develop many abilities, such as ability to command (drill) troops in a military manner, ability to issue orders through subordinates, ability to judge men and rate them impartially, and ability to recognize the good and bad points in men and in their joint adventures, such as drilling, maneuvers, marches, and other special training. Also he must learn to be a father to the enlisted men under his command, that is, to look out for their morale, insure that they are properly fed, clothed, equipped, and trained for battle. He must continually ask himself: Are my men ready? Are they fit for battle? Also he must remember the officer's golden rule that "Your Men Come First." He must be ever ready to compliment them on their achievements, and likewise must always be prepared with rea-

sonable and equitable criticism of their activities. This work goes on twenty-four hours a day, three hundred and sixty-five days a year. Any officer who is interested in doing his best toward victory, will strive to have his particular unit be the best in the outfit.

The *Public Relations* of each officer are most important, for being in a uniform magnifies his every act and makes him ever noticeable when in public places. Whenever an officer is walking down the street or riding on a street car or bus, the public is looking him over, often quite carefully, and ever forming opinions of the Army. It is a natural reaction for Mr. & Mrs. John Q. Public to judge the Army by its leaders whom they see and meet in everyday life. They will judge it to a certain extent by the enlisted men they contact, but usually they realize there are many extremes within that group, so their lasting impressions are most likely secured from their reaction to the commissioned personnel of the Army.

For this reason each officer should strive to set a good example in personal conduct and appearance. This is also important so that the enlisted men may have good examples to follow, and so that the public will always receive a favorable reaction. In carrying on his personal affairs each officer should strive to do what is required by military custom; that is, always to show in public that he is proud

to wear the Army uniform because of what it represents. Also, he must always be sure to wear the uniform as it is supposed to be worn. Enlisted men have their uniforms issued to them by the Army, thus guaranteeing the uniformity of appearance that is desirable. Some of them will at times purchase non-standard items of uniform or wear their clothing improperly, but these enlisted men are ever under the eagle eye of their superior officers and the military police, whose duty it is to insure orders being obeyed.

For officers, on the other hand, it is a different story. Each officer purchases his own uniform and in doing so has a lot of latitude. Army regulations specify what items of uniform are permissible and each local Commanding Officer usually sets up rules applying to the personnel under his command. This is necessary in order to prevent many diverse combinations from being worn, for it seems that practically every officer has his own idea of what represents a presentable uniform.

In wearing the uniform a little extra effort can go a long way in improving its appearance. If each officer will take only five short minutes each day to stop and look at the uniform he is wearing so as to be sure it is free from spots, is neatly pressed, that the insignia is on properly, that all metal and leather surfaces are properly shined,

that no buttons are loose or missing, and that all buttons are buttoned, he will learn to have a sense of pride in the uniform and will be prepared to meet any and all higher ranking officers, for he will know that he is in a presentable condition and cannot be criticized for wearing the uniform improperly.

Customs of the Service are actions which take place among officers, the significance of which the average civilian seldom realizes. They cover such items as the action expected of each officer among those superior, equal, or junior in grade, titles used in addressing other officers and enlisted men, courtesies to be rendered to others, and taboos to be observed. The taboos for officers include such items as: never keep others waiting, avoid going over a superior's head, and offer no excuses for failures. Also, never deface the uniform, omit harsh remarks, and avoid excessive indebtedness. On the brighter side are those taboos such as not carrying large packages or umbrellas and not pushing a baby carriage, it being felt that such actions do not permit one to present a military appearance.

At times some of these customs are difficult to carry out, and under difficult conditions their requirement may be (usually automatically) waived. However, every officer should be thoroughly familiar with each custom and the reasons behind its existence, so that he can always

be in a position to do readily and cheerfully what is expected under normal circumstances.

The *Officer's Code* is the ever present slogan among all officer groups:

DUTY —well performed

HONOR —in all things

COUNTRY—above self

The significance of each part stands on its own record. The punch that the combined ten words carry is ever present in one's thoughts. The reaction on each officer may be individual in its direct effect, yet ultimately it contributes to producing the prime purpose of military service, namely, "victory in combat."

The operation of any modern Army is an ever-changing business. It must expand and contract itself on short notice. It must be able to cope with any and all situations as

they arise, no matter whether large or small. In any such large scale operations inefficiencies are bound to be present, and control is often difficult because of continually changing conditions with resulting new problems to be met immediately. Incentive is often lacking because of the many rules and regulations to be followed in any action taken.

However, if each officer and enlisted man in the Army will remember and follow this code to the best of his ability, and will not only do the things he likes to do but also learn to like doing the things he has to do, his own small share in the vast work to be performed, added to the efforts of all others, will insure the United States Army's efficient performance of its appointed tasks in bringing about a United Nations Victory.

A Dream

(Continued from page 5)

the same. Many frauds could just as easily have been discovered by juniors without an audit program.

If there is any moral at all to this dream, it is that imagination may win a 722 case when all the rules and regulations have been studied and you have made up your mind that the client has no case. Give a thought to my diggers who digged (sic) in the wrong place.

We must use our imaginations to this full extent: when it is all over years from now, let not a single client say to us "One of my competitors got something under 722 which you told me I was not entitled to." Let's spare our blushes (and the loss of a client) as far as may be in the exercise of imagination when pure reason doesn't help a bit.

Practice Principles

For the Auditing Department

Doubt is the key of knowledge. He who never doubts never examines. He who never examines discovers nothing. He who discovers nothing is blind, and will remain so.

—*Bolingbroke.*

For the System Department

See first that the design is wise and just; that ascertained, pursue it resolutely; do not . . . forego the purpose that you resolved to effect.

—*Shakespeare.*

For the Tax Department

Assemble your facts, muster your forces, and keep your brain cool . . . and watch adversity make a detour around you!

—*Woodrow Wilson.*

The L. R. B. & M. Journal

Published by Lybrand, Ross Bros. & Montgomery, for free distribution to members and employees of the firm.

The purpose of this journal is to communicate to every member of the staff and office plans and accomplishments of the firm; to provide a medium for the exchange of suggestions and ideas for improvement; to encourage and maintain a proper spirit of cooperation and interest, and to help in the solution of common problems.

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Seven New Partners

It is a pleasure to utilize this editorial as a means of making a note in the records of our firm of the admission of seven new partners on October 1, 1943. It is, as on like occasions in the past, a recognition of long, able and devoted service to the firm and its clients by those to whom the recognition has come.

The new partners are widely distributed geographically. The Atlantic Coast, the Pacific Coast and the Middle West are all represented among them.

The history of our firm, and the previous experience of its founders as well, has been one of its partners "coming up through the ranks." Thus each partner has an under-

standing of all the varied phases of public accounting practice, such as accounting theory and technique, the practical application of sound accounting principles, client relations and staff conditions.

Each of the new partners will make a contribution to the effective carrying on of the firm's practice and the rendering of the best service possible to its clients. This, too, will be in the public interest, and will uphold that ideal which has ever been that of the accountancy profession, namely, that the accountant has an obligation to recognize the importance of his report and opinion to all those who may have an interest in each situation that brings a call for his services.

A brief biographical sketch of each of the new partners appears in this issue of our JOURNAL. We are sure we speak for the entire L. R. B. & M. organization—partners and staff alike—when we wish each of the new partners a long, successful and happy life in his new privileges and responsibilities.

Thrift

During the decade immediately preceding the entry of our country into World War II some strange philosophies found expression among the theorists in the saddle in Washington and their followers concerning government finance. By

some weird alchemy deficits in governmental budgets were no longer deplored, but were paid high respect as a valuable element in progressive governmental policies and in elevating the position of the common man. For some unexplained reason, thrift, which had long been regarded as desirable for the individual, the family and the state alike, was decried as no longer being the virtue it had been thought to be.

Now, with the call for the investment of the people's savings in war bonds and savings stamps, the laudable quality of thrift is again being recognized.

The writer's attention was recently drawn to a collection of notable sayings in which philosophers and writers have praised thrift through the centuries. These sayings were prominently displayed in an advertisement by a New York department store, and included the following:

Confucius: Economy makes men independent.

Cicero: Men do not realize how great a revenue economy is.

Seneca: Economy is too late at the bottom of the purse.

Plutarch: Economy . . . in things inanimate is but money-making.

Torriano: Saving is getting.

Erasmus: Frugality is a handsome income.

Shakespeare: I am now about no waste, I am about thrift.

Fuller: Thrift is the philosopher's stone.

Ray: Of saving cometh having.

(Continued on page 24)

Notes

The following members of the L. R. B. & M. organization have entered the armed forces of our country since the publication of the September, 1943, issue of the L. R. B. & M. JOURNAL:

Boston:

E. Warren Murphy

Cleveland:

Sherman H. Harmon

Los Angeles:

Emerson J. Schneider

Louisville:

O. Thomas Eskew, Jr.

Philadelphia:

Charles D. Easton

George Downs

New York:

Herman A. Miller

William N. Yelverton

Saint Louis:

John G. Bartels

San Francisco:

Walter P. Ward

Mr. H. Glenn Huffmon of our Detroit staff has received the sad news from the Navy Department that his son was probably lost in the sinking of the submarine, *U. S. Dorado*, in the Pacific.

The Fifty-Sixth Annual Meeting of the American Institute of Accountants was held at the Waldorf-Astoria Hotel, October 18-21. Members of the L. R. B. & M. organization were active in various ways during the Meeting.

At a meeting of the Council on Monday, Mr. Ross, as chairman of the Committee on History, Colonel Montgomery as chairman of the Committee on Cooperation with Controllers, Mr. Staub as chairman of the Committee on Accounting Procedure, and Mr. Lenhart as chairman of the Committee on Accountants' Liability and Insurance, submitted the reports of their respective committees. The evening of that day was devoted to the regular monthly meeting of the New York State Society of Certified Public Accountants. It was held in the Grand Ballroom and was marked by an unusually large attendance. The meeting was preceded by a dinner given in honor of the speaker, Major General Arthur H. Carter, past president of the Society, and a group of fellow officers of the Army who accompanied him. The past presidents of the Society attended the dinner and it was quite remarkable that all the living past presidents, beginning with Colonel Montgomery, who served the Society as its president in the years 1922-24, were present; Mr. Staub, who had served as president in the years 1933-35, was one of this group of past presidents at the dinner.

An honor which came to both Mr. Russell and our firm was his election to the chairmanship of the

Advisory Council of State Society Presidents. As president of the Michigan Association of Certified Public Accountants, Mr. Russell is also a member of the Advisory Council. This is the third time that a member of the L. R. B. & M. organization has been elected chairman of the Institute's Advisory Council, Mr. Hunter, while president of the Massachusetts Society, and Mr. A. J. Starr, while president of the Ohio Society, each having served as chairman of the Advisory Council in other years.

Mr. Lenhart presided at the Technical Session on Wednesday morning, which was devoted to the subject of "Presentation of Financial Statements." Mr. Dennis spoke on "Starting Load or Initial Expenses in Fixed Supply Contracts" at the afternoon Technical Session, which was devoted to the consideration of "War Contract Termination Problems."

A considerable number of partners and staff members from various offices of the firm attended the annual dinner which was held in the Grand Ballroom Wednesday evening.

Once again a member of our Rockford staff has achieved outstanding distinction in the Illinois C. P. A. examinations. Mr. Leo Vern Tinkham, who was graduated from the University of Illinois in 1933, was awarded the silver medal of the Illinois Society of Certified

Public Accountants for his high grade in the May, 1943 examination. The award was made at the October dinner meeting of the Society.

Mr. Tinkham also received the Elijah Watt Sells silver medal of the American Institute of Accountants for his performance in the Illinois examination. This award was made at the annual meeting of the Institute in New York on October 19. The competition for the Elijah Watt Sells awards is very keen as it extends to the 46 states and territories in which the Institute examination questions are used.

On November 12 Mr. Russell presented a paper on "Accounting Principles in War Contract Termination" at a meeting for business men arranged by the Detroit Board of Commerce.

At the monthly meeting of the Massachusetts Society of Certified Public Accountants, held at the Parker House in Boston on September 27, Mr. Staub spoke on "Financial Statements as Affected by War Conditions." An animated discussion followed his talk.

The Sixth Accounting Clinic, in which the various chapters of the Pennsylvania Institute of Certified Public Accountants, the American Institute of Accountants, the Harrisburg Chapter of the National Association of Cost Accountants,

and Pennsylvania State College co-operated, was held in Harrisburg, October 11 and 12. Mr. Staub was one of the speakers, his subject being "Wartime Problems in the Presentation of Financial Statements."

Mr. Keast has been appointed Chairman of the Selective Service Committee of the California Society of Certified Public Accountants.

Mr. Haas is chairman of the Committee on Wartime Problems of the Pennsylvania Institute of Certified Public Accountants. Among other matters, this committee deals with deferments of accountants under the Selective Service Act.

The Philadelphia Chapter committees of the Pennsylvania Institute of Certified Public Accountants for the current Institute year include:

Mr. Fischer, on the Committee on Other Professional Groups;

Mr. Steinmeyer, on the Committee on Library;

Mr. Mark E. Richardson, Vice Chairman of the Chapter and Chairman of Committee on Accounting Manpower;

Mr. James J. Mahon, Jr., on Committee on Study and Research.

The following editorial in which Mr. John W. Conrad, who is in

charge of our Rockford office, is named as one of two Rockford citizens who have rendered valuable civic service, appeared in the *Rockford Register-Republic* of October 21:

Community Assets

After a meeting the other day, conversation veered to L. E. Caster and John Conrad as having the type of spirit which sparks a city, which makes the difference between success and failure in the many civic activities of our community.

Why, we thought, should we wait until after they have passed away to write in praise of the contributions of these two men, who put their shoulders to the wheel, doing what is asked of them and more besides, every time there is a call for volunteers.

Strong, vigorous and able, they are valuable assets to our town. More often than most of us realize, they have given unselfishly of their time and energy and money to put across a community enterprise which otherwise might have failed.

Mr. Caster is vice president of the Illinois Chamber of Commerce. Mr. Conrad is president of the Rockford Chamber of Commerce. They have given these organizations a public-spirited leadership. They have been setting the pace for a broadened concept of chamber of commerce function, matching in Illinois what Eric A. Johnston is doing in the United States Chamber of Commerce.

Mr. Conrad and various staff members of our Rockford office have been active in carrying out speaking engagements during recent months. In September, Mr. Conrad addressed the Rockford Rotary Club on the Current Tax Payment Act of 1943, and in October, the 25th annual meeting of Illinois Chamber of Commerce (in

Chicago) on The Relationship of the Illinois State Chamber to Local Chambers on State-Wide Problems.

Mr. C. G. Wood and Mr. R. W. Myers spoke on the Current Tax Payment Act of 1943 at the June meeting of the Freeport (Ill.) Chamber of Commerce and at the July meeting of the Belvidere (Ill.) Rotary Club. Mr. R. W. Myers

spoke on the same subject at the July meetings of the Rockford Chamber of Commerce and the Mendota (Ill.) Kiwanis Club.

Mr. J. W. Huss, Jr., addressed the Rockford Chapter of the National Association of Cost Accountants in October on the subject of Internal Auditing and Control—Principles and Practice.

Editorials

(Continued from page 20)

Addison: A pin a day is a groat a year.

Franklin: A penny saved is two pence clear.

Johnson: Resolve not to be poor: whatever you have, spend less.

Kant: Thrift is care and scruple in the spending of one's means.

Sheridan: And here's to the housewife that's thrifty.

Strangely enough, the list did not contain the simple illustration given by Dickens' immortal character, Micawber, of the hair line between a balanced budget and the reverse, and the radically different results flowing from the respective practices, viz.,

... Annual income twenty pounds, annual

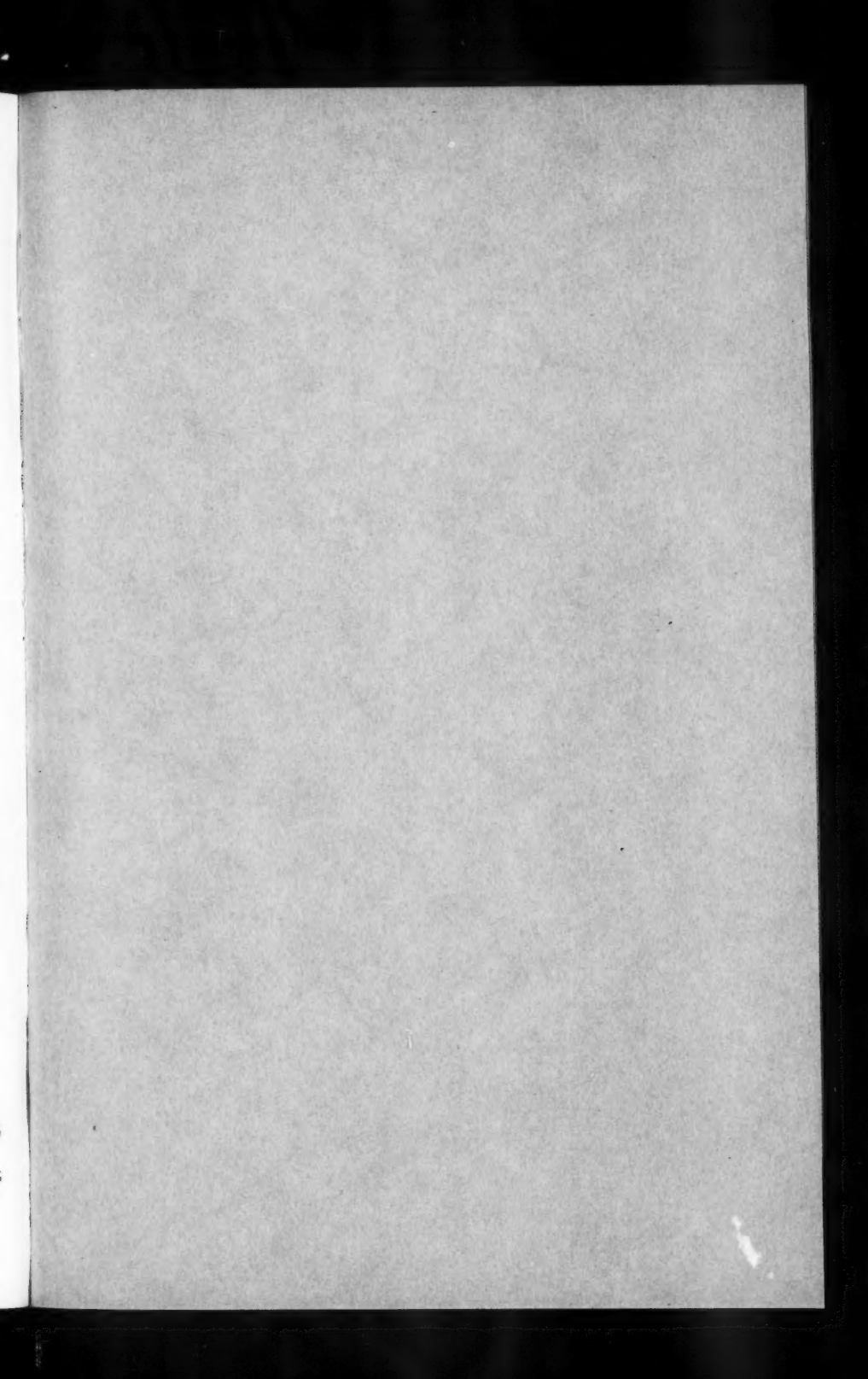
expenditure nineteen nineteen six, result happiness. Annual income twenty pounds, annual expenditure twenty pounds ought and six, result misery. . . .

The reinstatement of thrift as a virtue in good standing, as evidenced in the government's war bond campaigns, is analogous to the long continued denunciation of "big business" and the appeal to it for an industrial miracle in equipping our armed forces, our mercantile marine, and our allies for the world wide struggle in which we are engaged. American industry has indeed done the miraculous in responding to the appeal made to it.

"BACK THE ATTACK"

KEEP OUR MEN IN THE FIGHT

BUY MORE WAR BONDS



Lybrand, Ross Bros. & Montgomery

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